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taxes, and in their confusing the two concepts of value and price. Even where the factors which determine value are understood there is little clear thinking upon the relationship of these factors to one another.

The first part of the work is concerned with a study of both the theory and the present practice of value-increment taxation. The second part deals largely with present day tendencies; and more concern is shown for the development of direct, as against indirect, taxation; the latter form having spread more widely and being better known. An incisive analysis is made of the tax upon the unearned increment of value, both from an administrative as well as from a theoretical standpoint.

Herr Weissenborn discusses in particular the peculiar and distinctive features of various forms of value-increment with a view to discovering their bearing upon a general system of taxation; the fundamental considerations involved in the taxation of value-increment; the indirect business-tax; the direct ground-tax; and finally he attempts to estimate the place of such taxes in imperial, state and municipal budgets. Germany has done pioneer work in the taxation of the unearned increment; and the present work is both a scholarly and practical presentation of this increasingly important subject.

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ASTON, A. E. *Irish national finance: past, present, and future.* (London: King. 1911. Pp. 36, diagrams. 1s.)

BINET, G. *Les opérations de paiement des dépenses de l'Etat.* (Paris: Giard et Brière. Pp. 248.)

BREUNIG, G. *Das bayerische Einkommensteuergesetz vom 14.8.1910.* (Munich: C. H. Beck. 1911. Pp. xxiv, 631. 10 m.)

BROCKLEHURST, G. *A textbook of tithes and tithe rentcharge. Simple outlines of the history of tithe in England.* (London: Simpkin. 1911. 2s. 6d.)

CHARRASSE. *L'impôt sur le revenue.* (Lyon: Imprimerie Geneste. 1911. Pp. 128.)

CHAULIN-SERVINIÈRE, J. *Des conversions de rentes sur l'Etat. Etude juridique.* (Paris: Jouve. 1911. Pp. 175.)

CUNNINGHAM, W. *The case against free trade.* (London: Murray. 1911. 2s. 6d.)

DAMASCHKE, A. *Grundsätzliches und Geschichtliches zur Erkenntnis und Überwindung der sozialen Not.* Vorsitzenden des Bundes Deutscher Bodenreformer. Fifth edition, revised. (Jena: Fischer. 1911. Pp. viii, 360. 3 m.)

DEAN, M. B. *Municipal bonds, held void, including issues enjoined, registration or certification denied, issuance not compelled, validation refused and all proceedings determining illegality.* (New York: M. B. Dean. 1911. Pp. 122. \$2.50.)

DECHARME, P. *Les petites coupures de billets.* Preface by G. François. 1911. (Paris: Alcan. 1911. Pp. 316. 7 fr.)

An historical account of small notes in principal countries with a criticism of the advantages and inconveniences of such a circulation.

DURANDY, D. *L'impôt sur le revenu et les étrangers résidant en France.* (Nice: Barma. 1911. Pp. 12.)

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Written before the passage of the law of July 13, 1911.

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HOTCHKISS, W. E. *The judicial work of the comptroller of the treasury as compared with similar functions in the governments of France and Germany; a study in administrative law.* Cornell university studies in history and political science, Vol. III. (New York: Holt & Co. 1911. Pp. xiii, 164. \$1.25.)

KAULLA, R. *Ideale und Vorurteile der deutschen Finanzpolitik.* (Stuttgart: Ferdinand Enke. 1911. 3 m.)

KETTLE, T. M. *Home rule finance. An experiment in justice.* (Dublin: Maunsel & Co. 1911. Pp. viii, 96. 1s.)

Author considers the only approach toward home rule to be through the Financial Relations Report of 1896.

KOBATSCH, R. *Die volks- und staatswirtschaftliche Bilanz der Riistungen.* (Vienna: Karl Konegan. 1911.)

KOPPE, H. *Das Zuwachssteuergesetz vom 14.2.1911 mit den Ausführungsbestimmungen des Bundesrats, Preussens, Bayerns und Sachsens, erläutert.* (Munich: J. Schweitzer. 1911. Pp. vii, 245. 3.20 m.)

LEE, H. W. *A digest of the liquor tax law of the state of New York.* (Albany: H. W. Lee. 1911. Pp. iii, 101. \$1.00.)

LERIS, P. *Les communes et le crédit foncier. Mode de réalisation et destination des fonds.* (Paris: Dalloz. 1911. Pp. 211. 6 fr.)

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MARCELIN, F. *Finances d'Haiti.* (Paris: Kugelmann. 1911. Pp. 282. 3 fr.)

MARSH, B. C. *Taxation of land values in American cities; the next step in exterminating poverty.* (New York: B. C. Marsh. 1911. Pp. xv, 112. \$1.00.)

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MAUNIER, R. *L'origine et la fonction économique des villes.* Bibliothèque sociologique. Vol. XLII. (Paris: 1910. Pp. 325.)

MAY, R. E. *Zur Frage einer Vermögenssteuer in Hamburg mit tabelarischen Vergleich der Steuerlasten in Hamburg und Altona.* (Hamburg: L. Gräfe & Sillem. 1911. Pp. 40. 1 m.)

MC CALL, S. W. *The business of congress.* Columbia university lectures. (New York: Columbia University Press. 1911. Pp. vii, 215. \$1.50.)

PATUREL, G. *La protectionnisme et le coût de la vie dans les familles ouvrières.* (Paris: Alcan. 1911.)

PHELPS, E. M., compiler. *Selected articles on the income tax.* (Minneapolis: H. W. Wilson Co. 1911. \$1.00.)

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RIGOTTI, C. *Una prossima rivoluzione di tutte le imposte in tutti gli Stati.* (Torino: Tip. Collegio degli Artigianelli. 1911. Pp. 116.)

SCHÖLER, H. *Zur Reform des preussischen Einkommen- und Er-gänzungssteuergesetzes.* (Berlin: L. Simion. 1912. Pp. 103. 1.80 m.)

STERZENBACH, K. *Das Steuerwesen des Siegerlandes im Mittelalter.* Historische Abhandlungen. (Münster, W.: G. W. Visarius. 1911. Pp. viii, 67. 2 m.)

THERY, E. *La fortune publique de la France.* (Paris: Delagrave. 1911. Pp. 256. 3.50 fr.)
Contains some valuable statistics.

TODD, E. E. *The case against tariff reform.* (London: J. Murray. 1911. Pp. 2s. 6d.)
A reply to *The Case against Free Trade* by Archdeacon Cunningham.

ZECKENDORF, E. *Der deutsche Gerstenzoll. Eine Sammlung von Aufsätzen und Vorträgen aus den Jahren 1900-1910.* (Munich: J. Schweitzer. 1911. Pp. 77. 1.80 m.)

ZIMMERMAN, J. W. R. *Das Reichs-Erbschaftssteuergesetz vom 3.6. 1906 nebst den Ausführungsbestimmungen des Bundesrats sowie den Vollzugsvorschriften der Königreicher Preussen, Bayern, Sachsen und Württemberg, der Grossherzogtümern Baden und Hessen und des Herzogtumes Braunschweig.* (Munich: J. Schweitzer. 1911. Pp. xii, 589. 11.50 m.)

— *The financial relations with the imperial exchequer.* (Dublin: Gill & Son. 1911. Pp. 39. 6d.)

Criticises the treasury returns as giving a wrong impression of the amounts contributed by Ireland.

Population and Migration

Industrial Causes of Congestion in New York City. By EDWARD EWING PRATT. Columbia University Studies in History, Economics, and Public Law, Vol. XLIII, No. 1. (New York: Longmans, Green and Company. 1911. Pp. 259. \$2.00.)

The purpose of the above study is to find out to what degree industrial distribution is responsible for the existing congestion of population in certain parts of New York City. First are given the statistics of congestion, then the results of an inquiry into the causes of the location of factories in different districts of the city, and finally a study of the distribution of workers according to distance from the place of employment, and hours of work, wages, nationality and sex.

The tables show an interestingly close variation of distance of residence from work (residence-mobility) inversely with the length of the working day, and directly with the rate of wages, indicating that not sheer human perversity but some fundamental economic cause is acting to cluster human beings into the im-